

MAPLETON CITY  
CITY

6/30/2006  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of MAPLETON City for the fiscal year ending JUNE 30, 2006 as approved and adopted by resolution or ordinance dated JUNE 15, 2005. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

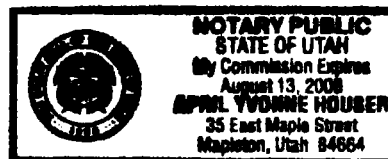
was held on JUNE 15, 2005 for all budgetary funds.

Signed: Deanne Bell

(Budget Officer)

Subscribed and sworn to this 14th day  
of July, 2005.

April Houser  
(Notary Public)



# Mapleton City

Governmental Unit

2006

Fiscal Year

## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	628,845	644,494	650,000
3120	Prior Years' Taxes - Delinquent	44,794	50,279	46,000
3130	General Sales & Use Taxes	496,419	500,000	510,000
3140	Franchise Taxes	234,766	210,000	240,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	122,593	78,359	75,000
3200	Penalties & Interest on Delinquent Taxes			
	Motor Carrier	1,021	18,083	9,000
	Greenbelt rollback	14,312	17,805	15,000
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	15,463	13,057	13,000
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	207,214	370,878	460,400
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	1662	1411	1200
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants	74,638	47,645	-
3311	General Government			
3312	Public Safety	15,813	2130	2200
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	5,716	3,757	3,472
3350	State Shared Revenue			
3356	Class "B" Road Fund Allotment	286,132	280,000	280,000
3358	Liquor Fund Allotment	3,436	2,865	3,000
3370	Grants from Local Units:			
	County Fire	1,712	4,878	1200
	Parks Grant		37,326	-
	Forest Fires	13,045		

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## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	21,417	20,801	21,000
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety - Ambulance	48,277	47,969	45,000
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements	9372	9785	
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges	24,155	59,495	
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property Recreation	59,473	62,079	57,400
3480	Cemeteries Lease Towers	13,623	15,955	14,800
3490	Miscellaneous Services: Sundry	8,079	8,074	1,000
	reinspection fee	4,155	6,482	6,000
	Animal Impound	770	407	600
	Traffic School	13,030	9,175	8,500
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	65,861	88,099	120,000
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	47,624	59,473	45,000
3620	Rents & Concessions			
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies	6262.	2,371	500
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

Donations  
Library Donations  
Sale of lot  
Park Rental

9,956

55,611

5,512

981

65,441

5526

1686

5,000

**Governmental Unit**

Fiscal Year

Account Number	Source of Revenue	Prior Year Actual Revenue 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			<20,000>
3890	Beg. General Fund Bal. to be Appropriated			<48,631>
	<b>TOTAL REVENUES</b>	2,561,359	2,745,080	2,466,327

# Mapleton City

Governmental Unit

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Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council	3,400	8,650	12,000
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	67,688	75,625	74,375
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	394,108	491,845	569,600
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings			
4170	Elections			
4180	Planning & Zoning	190,646	232,711	251,240
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	604,251	513,349	573,750
4220	Fire Department	166,380	120,011	79,345
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective <i>Ambulance</i>	79,893	56,427	86,052
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control	2,553	8,256	20,000
4255	Emergency Services (Civil Defense)			

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## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways	173,467	196,957	223,319
4415	Class "B" Road Program	357,956	200,000	300,000
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	4,026	3,127	4,600
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	119,357	108,925	129,800
4540	Park Lighting			
4560	Recreation & Culture	73,635	64,049	93,960
4580	Libraries	15,734	16,859	34,486
4590	Cemeteries			
	Museum	2282	2869	7100
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
	Community Contributions	2257	3700	6700
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: Capital Projects	350,000	1,600,000	0
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	<b>TOTAL EXPENDITURES</b>	2,607,613	3,703,360	2,466,327

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SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			





# Mapleton City

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## CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20 <u>04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	350,000	1,365,341	0
	Interest Income			
	Other additions			
	Impact Fees	275,073	701,626	300,200
	<b>TOTAL REVENUE</b>	625,073	2,066,967	300,200
	<b>Beginning Fund Balance</b>	839,425	926,405	2,458,258
	<b>TOTAL AVAILABLE FOR APPROP.</b>	1,464,498	2,993,372	2,758,458
	<b>EXPENDITURES:</b>			
	Parks	133,312	106,613	—
	Admin	16,315	312,268	200,000
	Police			
	Transfers out	388,466		
	<b>TOTAL EXPENDITURES</b>	538,093	535,114	1,325,750
	<b>Ending Fund Balance</b>	926,405	2,458,258	1,432,708

## OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20 _____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			

Middleton  
Governmental Unit

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ENTERPRISE OR INTERNAL SERVICE FUND:

Solid Waste

FORM 3

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	226,602	214,888	210,000
	Interest Earned			
	Other:			
	TOTAL OPERATING REVENUE	226,602	214,888	210,000
	OPERATING EXPENSES:			
	Personal Services	28,246	31,112	32,400
	Contractual Services	168,699	180,499	180,000
	Material and Supplies			
	Depreciation			
	Other	1999	1851	2750
	TOTAL OPERATING EXPENSE	198,944	213,462	215,150
	OPERATING INCOME (LOSS)			
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	27,658	1426	-5,150.

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

# Mapleton City

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ENTERPRISE OR INTERNAL SERVICE FUND: Water

FORM 3

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	772,952	730,550	781,300
	Interest Earned	6,857	11,933	5,500
	Other: <u>Rentals</u>	31,610	29,102	20,000
	TOTAL OPERATING REVENUE	881,419	772,095	806,800
	OPERATING EXPENSES:			
	Personal Services	179,403	185,595	225,641
	Contractual Services	7,033	22,226	15,000
	Material and Supplies	20,109	31,776	37,000
	Depreciation	174,987	163,323	195,800
	Other	189,841	215,257	297,650
	TOTAL OPERATING EXPENSE	571,373	618,177	771,091
	OPERATING INCOME (LOSS)	310,046	153,918	35,709
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	25,587	39,994	25,000
	<u>Water Shares</u>	73,475	17,500	-
		(37,994)	(27,888)	(36,000)
	Operating transfers from:	388,466		
	<u>Impact fees</u>	142,637	254,653	200,000
	Operating transfers to:			
	<u>Sundry fee</u>	50		
	NET INCOME (LOSS)	902,267	538,177	224,709

## ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	902,267	538,177	224,709
	Plus: Depreciation	174,987	163,323	195,800
	Less: Major Improvements & Capital Outlay	5,077	149,084	26,500
	Bond Principal Payments	72,768	104,277	104,277
	TOTAL CASH PROVIDED (REQUIRED)	999,409	448,139	289,732
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

# Mapleton City

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ENTERPRISE OR INTERNAL SERVICE FUND: P1

FORM 3

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	57,607	83,738	55,440
	Interest Earned			
	Other:			
	TOTAL OPERATING REVENUE	57,607	83,738	55,440
	OPERATING EXPENSES:			
	Personal Services			
	Contractual Services			
	Material and Supplies			
	Depreciation	10,819	58,333	43,400
	Other			
	TOTAL OPERATING EXPENSE	10,819	58,333	43,400
	OPERATING INCOME (LOSS)	46,788	25,405	12,040
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	9,513	9,969	6000
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	56,301	35,374	18,040

## ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay	4,955	27,741	-
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	51,316	7,633	18,040
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

# Mapleton City

Governmental Unit

2006

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Sewer

FORM 3

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	786,984	780,594	790,000
	Interest Earned	23,788	27,550	22,900
	Other:			
	<b>TOTAL OPERATING REVENUE</b>	<b>790,772</b>	<b>808,144</b>	<b>812,900</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	102,589	109,070	142,260
	Contractual Services	59,087	71,335	73,000
	Material and Supplies	261	13,586	20,000
	Depreciation	272,479	210,170	277,150
	Other	41,314	33,963	49,100
	<b>TOTAL OPERATING EXPENSE</b>	<b>475,730</b>	<b>438,124</b>	<b>561,510</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>315,042</b>	<b>370,020</b>	<b>251,390</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees	8772	17,248	12,000
	Interest Expense	(9,167)		
	Operating transfers from: <u>Impact Fees</u>	281,466	617,651	400,000
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	<b>NET INCOME (LOSS)</b>	<b>596,113</b>	<b>1,004,919</b>	<b>663,390</b>

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	596,113	1,004,919	663,390
	Plus: Depreciation	272,479	210,170	277,150
	Less: Major Improvements & Capital Outlay		1,569,234	
	Bond Principal Payments	525,000	525,000	592,100
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>343,592</b>	<b>(879,145)</b>	<b>348,440</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>			